



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Brewer's Report of Operations and Quarterly Brewer's Report of Operations.

OMB Control Number: 1513-0007.

Type of Review: Extension of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires that all brewers furnish reports of operations and transactions as the Secretary of the Treasury (the Secretary) prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 25 require brewers to file monthly operations reports using TTB F 5130.9, Brewer's Report of Operations, if they anticipate an annual excise tax liability of \$50,000 or more for beer in a given calendar year. Taxpayers who anticipate a liability of less than \$50,000 for such taxes in a given year and had such liability the previous year may file quarterly operations reports using TTB F 5130.9 or the simplified TTB F 5130.26, Quarterly Brewer's Report of Operations. The information collected from brewers on these reports regarding the amount of beer they produce, receive, return, remove, transfer, destroy, or otherwise gain or dispose of is necessary to ensure the tax provisions of the IRC are appropriately applied.

Form: TTB F 5130.9 and TTB F 5130.26.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 7,500.

Frequency of Response: Monthly, Quarterly.

Estimated Total Number of Annual Responses: 36,000.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 27,000 hours.

2. *Title:* Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid to the United States.

OMB Control Number: 1513-0008.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 7652 provides that products made in Puerto Rico, shipped to the United States, and withdrawn for consumption or sale are subject to a tax equal to the internal revenue tax imposed on like products made in the United States. In addition, that section provides that the taxes collected on such Puerto Rican products are covered over (transferred)

into the Treasury of Puerto Rico. Under the TTB regulations in 27 CFR part 26, applicants use form TTB F 5170.7 to apply for authorization for, and to document, the shipment of tax-paid or tax-determined Puerto Rican spirits to the United States. The collected information documents the specific spirits and articles, the amounts shipped and received, and the amount of tax, and it identifies the consignor in Puerto Rico and consignee in the United States. TTB uses the information to verify the accuracy of prepayments of excise tax and semimonthly payments of deferred excise taxes, and to determine the amount of revenue to be transferred into the Treasury of Puerto Rico. This information is necessary to ensure the tax provisions of the IRC are appropriately applied.

Form: TTB F 5170.7.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 2,120.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 1,060 hours.

3. *Title:* Application for Basic Permit under the Federal Alcohol Administration Act.

OMB Control Number: 1513-0018.

Type of Review: Extension of a currently approved collection.

Description: Section 103 of the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. 203) requires that a person must apply to the Secretary for a “basic permit” before beginning business as: (1) An importer into the United States of distilled spirits, wine, or malt beverages, (2) a producer of distilled spirits or wine, or (3) a wholesaler of distilled spirits, wine, or malt beverages. In addition, section 104 of the FAA Act (27 U.S.C. 204(c)) prescribes who is entitled to a basic permit, and it authorizes the Secretary to prescribe the manner and form of, and the information required in, basic permit applications. Under these authorities, the TTB regulations

in 27 CFR part 1 require that applicants use TTB F 5100.24 to apply for new FAA Act basic permits. That application enables TTB to determine the location of the proposed business, the extent of its operations, and if the applicant is qualified under the FAA Act to receive a basic permit.

Form: TTB F 5100.24.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10,525.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 10,525.

Estimated Time per Response: 1.125 hours.

Estimated Total Annual Burden Hours: 11,538 hours.

4. *Title:* Formula and Process for Nonbeverage Products.

OMB Control Number: 1513-0021.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5111-5114 authorizes drawback (refund) of excise tax paid on distilled spirits used in the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume that are unfit for beverage purposes, and it authorizes the Secretary to prescribe regulations to ensure that drawback is not paid for unauthorized purposes. Under those authorities, TTB has issued regulations to require that nonbeverage drawback claimants show that the taxpaid distilled spirits for which a claimant makes a drawback claim were used in the manufacture of a product unfit for beverage use. Respondents base this showing on the product's formula and manufacturing process, which they describe using form TTB F 5154.1 or its electronic equivalent in Formulas Online. The collected information allows TTB to ensure that the tax provisions of the IRC regarding drawback are appropriately applied. This information collection also is beneficial to respondents as TTB's determination regarding the

described product allows claimants to know in advance of actual manufacture if the product is or is not fit for beverage purposes and thus eligible or not eligible for drawback.

Form: TTB F 5154.1.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 405.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 14,700.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 7,350 hours.

5. *Title:* Application for Operating Permit Under 26 U.S.C. 5171(d).

OMB Control Number: 1513-0040.

Type of Review: Extension of a currently approved collection.

Description: As required by the IRC at 26 U.S.C. 5171(d), persons who intend to distill, process, or warehouse distilled spirits for non-beverage use, or who intend to manufacture articles using distilled spirits or warehouse bulk spirits for non-industrial use without bottling, are required to apply for and obtain a distilled spirits plant (DSP) operating permit before beginning such operations. Under that IRC authority, the TTB regulations in 27 CFR part 19 require such persons to apply for a DSP operating permit using form TTB F 5110.25. The form identifies the name and business address of the applicant, the DSP's location, and the operations to be conducted at the plant. Applicants also must submit a statement of business organization, information regarding the persons with significant interest in the business, and a list of trade names the applicant will use in connection with the specified operations. The collected information allows TTB to determine if an applicant is qualified under the IRC to receive a DSP operating permit.

Form: TTB F 5110.25.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 100 hours.

6. *Title:* Alcohol Fuel Plant (AFP) Reports and Miscellaneous Letterhead Applications, and Notices, Marks, and Records.

OMB Control Number: 1513-0052.

Type of Review: Extension of a currently approved collection.

Description: While distilled spirits produced or imported into the United States are normally subject to excise tax under the IRC at 26 U.S.C. 5001, the IRC at 26 U.S.C. 5214(a)(12) allows distilled spirits used for fuel purposes to be withdrawn free of that tax. As such, the IRC at 26 U.S.C. 5181 and 5207 requires a proprietor of a distilled spirits plant (DSP) established as an alcohol fuel plant (AFP) to make applications, maintain records, and render reports as the Secretary prescribes by regulation. Under those IRC authorities, TTB has issued AFP regulations in 27 CFR part 19 that require proprietors to keep certain records, provide certain notices, place certain marks on alcohol fuel containers, and make an annual operations report on form TTB F 5110.75. TTB uses the collected information to ensure that the tax provisions of the IRC are appropriately applied and to help prevent diversion of alcohol fuel to taxable beverage use.

Form: TTB F 5110.75.

Affected Public: Businesses or other for-profits; Not for-profit institutions; and Individuals or households.

Estimated Number of Respondents: 2,150.

Frequency of Response: Annually, On Occasion.

Estimated Total Number of Annual Responses: 2,150.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 2,150 hours.

7. *Title:* Tobacco Bond—Collateral, Tobacco Bond—Surety, and Tobacco Bond.

OMB Control Number: 1513-0103.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5711 requires every person, before commencing business as a manufacturer of tobacco products or cigarette papers and tubes, or as an export warehouse proprietor, to file a bond in the amount, form, and manner as prescribed by the Secretary by regulation. Also, the IRC at 26 U.S.C. 7101 requires that such bonds be guaranteed by a surety or by the deposit of collateral in the form of United States Treasury bonds or notes. Under those IRC authorities, TTB has issued tobacco bond regulations in 27 CFR parts 40 and 44. Those regulations require the prescribed persons to file a surety or collateral bond with TTB in an amount equivalent to the potential tax liability of the person, within a minimum and a maximum amount. The TTB regulations also require a strengthening bond when the amount of an existing bond becomes insufficient or a superseding bond when a current bond is no longer valid for reasons specified by regulation. Respondents may provide a surety bond using TTB F 5000.25, a collateral bond using TTB F 5000.26, or they may use TTB F 5200.29 for either type of bond as an approved alternate procedure.

Form: TTB F 5200.25, TTB F 5220.26, and TTB F 5200.29.

Affected Public: Businesses or other for-profits; and Individuals or Households.

Estimated Number of Respondents: 120.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 120.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 120 hours.

8. *Title:* Monthly Report—Importer of Tobacco Products or Processed Tobacco.

OMB Control Number: 1513-0107.

Type of Review: Extension of a currently approved collection.

Description: Under the IRC at 26 U.S.C. 5722, importers of tobacco products and of processed tobacco are required to make reports containing such information, in such form, at such times, and for such periods as the Secretary shall prescribe by regulation. Under that authority, the TTB regulations in 27 CFR part 41 require importers of tobacco products and importers of processed tobacco to submit a monthly report on TTB F 5220.6 to account for such products on hand, received, and removed. TTB uses the collected information to help prevent diversion of tobacco products and processed tobacco into the illegal market.

Form: TTB F 5220.6.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 280.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 3,360.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 3,360 hours.

9. *Title:* Formulas for Fermented Beverage Products, TTB REC 5052/1.

OMB Control Number: 1513-0118.

Type of Review: Extension of a currently approved collection.

Description: Under the authority of the IRC at 26 U.S.C. 5051, 5052, and 7805, and of the FAA Act at 27 U.S.C. 205(e), the TTB regulations in 27 CFR parts 7 and 25 require beer and malt beverage producers and importers to file a formula when certain non-exempted ingredients, flavors, colors, or processes are used to produce a non-traditional fermented beverage product. This information collection, which respondents submit to TTB as a written notice, is necessary to ensure that the tax provisions of the IRC are appropriately applied, and that the alcohol beverage labeling provisions of the FAA Act are met for imported products that meet that Act's definition of malt beverage.

TTB Recordkeeping Number: TTB REC 5052/1.

Affected Public: Businesses or other for-profits; Individuals or households.

Estimated Number of Respondents: 550.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 1,650.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 1,650 hours.

10. Title: Formula and Process for Domestic and Imported Alcohol Beverages.

OMB Control Number: 1513-0122.

Type of Review: Extension of a currently approved collection.

Description: Chapter 51 of the IRC (26 U.S.C. chapter 51) governs the production, classification, and taxation of alcohol products, and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires alcohol beverage labels to provide consumers with adequate information as to the identity and quality of alcohol beverages. Each statute also authorizes the Secretary to issue regulations related to such activities. As such, the TTB regulations require alcohol beverage producers and importers to obtain formula approval for certain non-standard products to ensure that such products are properly classified for excise tax purposes under the IRC and properly labeled under the FAA Act. Currently, in lieu of the formula forms and letterhead notices specified in the TTB regulations for each alcohol commodity (distilled spirits, wine, and beer/malt beverages), which are approved under separate OMB control numbers, respondents, as an alternate procedure, may submit TTB F 5100.51 or its electronic equivalent in Formulas Online (FONL), as approved under this OMB control number.

Form: TTB F 5100.51.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 4,325.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 28,545.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 57,090 hours.

Authority: 44 U.S.C. 3501 et seq.

Dated: December 22, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2021-28215 Filed: 12/27/2021 8:45 am; Publication Date: 12/28/2021]